

WITHHOLDING FORM ATTACHMENT

CITIZENSHIP & NONRESIDENT ALIEN STATUS

'state Citizen' vs. STATUTORY 'U.S. citizen' – what is the difference for tax purposes and why does it matter?
(It is the same as 'Nonresident Alien' vs. '8 U.S.C. §1401 territorial U.S. citizen'.)

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1 EXECUTIVE SUMMARY

To summarize my position on withholding and reporting in one page as simply as possible:

1. The “United States” covered by the Internal Revenue Code covers only federal territory and not constitutional states. See 26 U.S.C. §7701(a)(9), (a)(10), and 4 U.S.C. §110(d) for evidence.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
[Sec. 110. Same; definitions](#)

(d) The term "State" includes any [Territory](#) or possession of the United States.

2. All of my earnings and the money you intend to pay me does NOT originate from the above geography, and per 26 U.S.C. §871, is therefore not subject to taxation in the case of nonresident parties.
3. States of the Union are therefore “foreign” in respect to the national government for the purposes of legislative jurisdiction in the Internal Revenue Code.
4. The people in the states of the Union are also “foreign” in respect to the geographical “United States” above. The court below recognizes territorial STATUTORY “citizens of the United States**” born and domiciled on federal territory as “foreign” in respect to the constitutional states.

*“Constitutionally, only those born or naturalized in the United States and subject to the jurisdiction thereof, are citizens. Const.Amdt. XIV. The power to fix and determine the rules of naturalization is vested in the Congress. Const.Art. I, sec. 8, cl. 4. Since all persons born outside of the [CONSTITUTIONAL] United States, are “foreigners,”[1] and not subject to the jurisdiction of the United States, the statutes, such as § 1993 and 8 U.S.C.A. §601 [currently 8 U.S.C. §1401], derive their validity from the naturalization power of the Congress. [Elk v. Wilkins](#), 1884, 112 U.S. 94, 101, 5 S.Ct. 41, 28 L.Ed. 643; [Wong Kim Ark v. U. S.](#), 1898, 169 U.S. 649, 702, 18 S.Ct. 456, 42 L.Ed. 890. Persons in whom citizenship is vested by such statutes are naturalized citizens and not native-born citizens. [Zimmer v. Acheson](#), 10 Cir. 1951, 191 F.2d. 209, 211; [Wong Kim Ark v. U. S.](#), *supra*.”*

[[Ly Shew v. Acheson](#), 110 F.Supp. 50 (N.D. Cal., 1953)]

FOOTNOTES:

[1] See [Boyd v. State of Nebraska ex rel. Thayer](#), 1892, 143 U.S. 135, 12 S.Ct. 375, 36 L.Ed. 103; [U.S. v. Harbanuk](#), 2 Cir. 1933, 62 F.2d. 759, 761.

5. Reporting under 26 U.S.C. §6041(a) is only authorized on those engaged in a statutory “trade or business”, which is defined as “The functions of a public office” in 26 U.S.C. §7701(a)(26).

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(26) "The term 'trade or business' includes the performance of **the functions** [activities] of a **public office**."

6. Backup withholding on "nonresident aliens" is only authorized for "reportable payments". 26 U.S.C. §3406. Because I am not engaged in a public office, my earnings are PRIVATE and protected by the Constitution, and therefore not subject to withholding. I am the absolute owner of those earnings and have a right to deny the government all such earnings and place conditions on any loan of such earnings to them.
7. Since I am not engaged in the "trade or business"/public office franchise, the payments are not reportable and not subject to backup withholding.
8. No SSN or TIN need be requested or provided because I am not engaged in a "trade or business"/public office franchise.
9. I am also not an "alien" in respect to federal territory, because I am a "national" as defined in 8 U.S.C. §1101(a)(21). Note that I am NOT the territorial and STATUTORY "national of the United States** at birth" found in 8 U.S.C. §1408, or "national, but not citizen, of the United States***" 8 U.S.C. §1101(a)(22)(B), since not born or present in a possession.
10. The term "alien", "citizen", "person", and "individual" are all statutory civil statuses.
11. I can't have any kind of civil status as a "foreigner" WITHOUT one of the following in respect to the geographical "United States**" above, and I don't have any of these:
 - 11.1. Physically present there.
 - 11.2. Domiciled there.
 - 11.3. Consensually doing business there.
 - 11.4. Contracting with the national government.
12. Because I have no "civil status", then I can't be a statutory "person", "individual", "alien", "citizen", etc. and therefore remain a "non-resident non-person" from a statutory perspective under federal statutes.
13. As a practical matter, it is also a legal impossibility to be both an "alien" and a "national" at the same time. Therefore, I can't be a "nonresident alien" and therefore I remain a "non-resident non-person".
14. Any references in this document relating to statutory "nonresident aliens" are only provided because they are the closest thing to a "non-resident non-person" possible so you can get a rough but not exact idea how "non-resident non-persons" should be viewed and treated.
15. Readers wishing to challenge the statutory definitions provided herein are reminded that it is illegal and even a crime to add to these definitions because:
 - 15.1. Writing or expanding definitions is a legislative function that judges may not lawfully engage in. Therefore, DO NOT quote a court case as authority to expand a definition. Here's what the designer of our three branch system of government said about allowing judges or executive branch officers to become legislators:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

"Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?]."

"There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

"In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[*The Spirit of Laws*, Charles de Montesquieu, Book XI, Section 6, 1758;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm]

15.2. The rules of statutory construction and interpretation forbid enlarging statutory definitions.¹

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."

[*Black's Law Dictionary*, Sixth Edition, p. 581]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."

[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

15.3. Presumption about the meaning of terms is a violation of due process of law:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

15.4. The result of expanding statutory definitions to include what the reader wants to include results in CRIMINAL identity theft. See:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

¹ For exhaustive information about the Rules of Statutory Construction and Interpretation, see: *Legal Deception, Propaganda, and Fraud*, Form #05.014; <https://sedm.org/Forms/FormIndex.htm>.

2 **DEFINITION OF "NON-RESIDENT NON-PERSON"**²

1. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
2. Not engaged in a public office within any government. This includes the civil office of "person", "individual", "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons", "individuals", "citizens", and "residents" are public offices.
3. Not "purposefully or consensually availing themself" of commerce with any government. Therefore, they do not waive sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
4. Obligations and Rights in relation to Governments:
 - 4.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form #05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See Form #05.040 for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they MUST guarantee your right to be self-governing and self-supporting:

Invito beneficium non datur.

No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Potest quis renunciare pro se, et suis, juri quod pro se introductum est.

A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>

- 4.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".
- 4.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "[justice](#)".
5. For the purposes of citizenship on government forms:
 - 5.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
 - 5.2. Identifies themself as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States***".
6. Earnings originate from outside:
 - 6.1. The [STATUTORY "United States***"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
 - 6.2. The U.S. government federal corporation as a privileged legal fiction.
Thus, their earnings are not includable in "[gross income](#)" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) for proof.
7. Does not and cannot earn STATUTORY "[wages](#)" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the [STATUTORY "United States***"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone). Not subject to "wage" withholding of any kind for such services per
 - 7.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
 - 7.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
8. Expressly exempt from income tax reporting under:

² Source: SEDM Disclaimer, Section 4.25; <https://sedm.org/disclaimer.htm>.

- 8.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
- 8.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
- 8.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
9. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406\(g\)](#) and 26 C.F.R. §31.3406(g)-1(e). Only "reportable payments" are subject to such withholding.
10. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
 - 10.1. Only reportable income is taxable.
 - 10.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
 - 10.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §91](#) for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
11. Continue to be a ["national of the United States"](#) (Form #05.006) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
12. If they submit a Form W-8BEN to control withholding and revoke their Form W-4, then they:
 - 12.1. Can submit [SSA Form 7008](#) to correct your SSA earnings to zero them out. See [SEDM Form #06.042](#).
 - 12.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form #06.044](#).
13. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
 - 13.1. [Form W-7](#) for the application.
<https://www.irs.gov/forms-pubs/about-form-w-7>
 - 13.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
<https://www.irs.gov/pub/irs-pdf/p1915.pdf>
 - 13.3. [Why You Aren't Eligible for Social Security](#), Form #06.001 for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
14. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
15. Is a SUBSET of ["nonresident aliens"](#) who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly excluded from this requirement by:
 - 15.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).
<https://www.law.cornell.edu/cfr/text/31/1020.410>
 - 15.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).
 - 15.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\)](#).
<https://www.irs.gov/pub/irs-pdf/w8ben.pdf>
 - 15.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat 26698G\)](#).
<https://www.irs.gov/pub/irs-pdf/w8.pdf>
 - 15.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).
<https://www.irs.gov/pub/irs-pdf/p515.pdf>

More on SSNs and TINs at:

[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf)

<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs.htm)

<https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs.htm>

They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE". By "privilege", we mean ANY of the things described in [5 U.S.C. 553\(a\)\(2\)](#):

[5 U.S. Code § 553 - Rule making](#)

(a) This section applies, according to the provisions thereof, except to the extent that there is involved—

[. . .]

(2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.

The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the Constitution that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress has direct legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE such property physically in their custody or within their temporary control. We remind the reader that Congress enjoys control over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the MAIN source of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

[United States Constitution](#)
[Article 4, Section 3, Clause 2](#)

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make 'ALL needful rules and regulations' 'is a power of legislation,' 'a full legislative power,' 'that it includes all subjects of legislation in the territory,' and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to 'make rules and regulations respecting the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'

[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R. §422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#), privileges, civil statutory remedies, etc. A "[public office](#)" is, after all, legally defined as someone in charge of the PROPERTY of the "public":

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710;

Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as denotes duration and continuance, with independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.

[Black's Law Dictionary, Fourth Edition, p. 1235]

Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are claiming a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights. The only way you can surrender your private status is voluntarily adopt an office or civil status or the "benefits", "rights", or privileges attaching to said office or status, as we prove in:

1. [Civil Status \(Important\)-SEDM](https://sedm.org/litigation-main/civil-status/)
<https://sedm.org/litigation-main/civil-status/>
2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf)
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
3. [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf)
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

It is custody or "benefit" or control of government/public property that grants government control over those handling or using such property:

"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."

[Munn v. Illinois, 94 U.S. 113 (1876)]

*"The rich rules over the poor,
And the borrower is servant to the lender."
[Prov. 22:7, Bible, NKJV]*

Curses of Disobedience [to God's Laws]

"The alien [Washington, D.C. is legislatively "alien" in relation to states of the Union] who is among you shall rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail."

"Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever."

"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes] on your neck until He has destroyed you. The Lord will bring a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinate them by denying them healthcare through bureaucratic delays on an Obamacare waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [with "trade or business" franchise taxes], until you [and all your property] are destroyed [or STOLEN/CONFISCATED], they shall not

leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you.
[[Deut. 28:43-51](#), Bible, NKJV]

You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and MOST IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY to protect private property and the FIRST step in that protection is to protect PRIVATE property from being converted to PUBLIC property. For proof, see:

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

What Congress is doing is abusing its own property to in effect create "de facto public offices" within the government, in violation of [4 U.S.C. §72](#), as is proven in:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody, use, or "benefit" of government/public property on the opening page of our site:

"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, [special or civil status](#), exemptions, privileges, or special treatment. All such pursuits of government services or property require [individual and lawful consent](#) to a [franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over.](#) There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#). For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#), which is God's curse upon those who allow a king above them. [Click Here](#)(<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph."
[SEDM Opening Page; <http://sedm.org>]

"Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and "stateless" (in relation to the national government). We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.
2. Is protected by the United States Constitution and not federal statutory civil law.
3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

"We have repeatedly held that, as to property reserved by its owner for private use, "the right to exclude [others] is 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.' " [Loretto v. Teleprompter Manhattan CATV Corp.](#), 458 U.S. 419, 433 (1982), quoting [Kaiser Aetna v. United States](#), 444 U.S. 164, 176 (1979). "
[[Nollan v. California Coastal Comm'n](#), 483 U.S. 825 (1987)]

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation."
[[Kaiser Aetna v. United States](#), 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., [United States v. Pueblo of San Ildefonso](#), 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); [United States v. Lutz](#), 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." [International News Service v. Associated Press](#), 248 U.S. 215, 250 (1918) (dissenting opinion).

3 MY "CIVIL STATUS"

1. I am all of the following:
 - 1.1. "Citizen" within the meaning of the original Constitution AT THE TIME OF BIRTH.
 - 1.2. Statutory "Non-Resident Non-Person".
 - 1.3. "Stateless" in relation to the national government because not domiciled on federal territory. See [Newman-Green v. Alfonso Larraín](#), 490 U.S. 826 (1989).
 - 1.4. No "allegiance" while abroad and therefore no protection demanded from Congress while abroad. According to 8 U.S.C. §1101(a)(31), "permanent" in the phrase "permanent allegiance" can mean any length of time I want, and I define permanent to EXCLUDE all occasions while abroad under 26 U.S.C. §911 because I DO NOT want and am not willing to pay for protection while abroad. If a government FORCES me to have allegiance and pay for protection I DO NOT want and do not need, and which I

regard as HARMFUL rather than PROTECTIVE, that makes them little more than a criminal protection racket. All those who deduct or pay money to such a protection racket are money launderers.

"Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance."
[Minor v. Happerset, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

- 1.5. No statutory "civil status" under any statute of Congress because neither physically present nor domiciled on federal territory nor consensually doing business there. Such statuses include "person", "individual", "taxpayer", "nonresident alien", "citizen".

§ 29. Status

It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udry v. Udry, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicil, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."

[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

2. I AM NOT any of the following:

- 2.1. "taxpayer: per 26 U.S.C. §7701(a)(14).
- 2.2. "individual" as defined in 26 C.F.R. §1.1441-1(c)(3), which means an ALIEN.
- 2.3. "nonresident alien" per 26 U.S.C. §7701(b)(1)(B) . This statute, in fact, doesn't define what it IS, but rather what it IS NOT. It doesn't define what it IS, because Congress has no jurisdiction over nonresidents except by their consent. Therefore, it doesn't define anything. "non-resident non-persons" do not become "nonresident aliens" unless and until they are "aliens" engaged in a "trade or business" and thus become public officers subject to the will of Congress. Once they become public officers, the OFFICE they fill is "resident" while the OFFICER is "nonresident" per Federal Rule of Civil Procedure 17(b).

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

- 2.4. "citizen" under 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401. All such parties EXCLUDE state citizen HUMAN BEINGS born within and domiciled within Constitutional states per the U.S. Supreme Court in Rogers v. Bellei, 401 U.S. 815 (1971).
- 2.5. Statutory "person" as defined in 26 U.S.C. §6671(b) or 26 U.S.C. §7343.
- 2.6. "resident" abroad per 26 U.S.C. §911 or in the geographical "United States" defined in 26 U.S.C.

§7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) . Only “aliens” can, in fact, have such a “residence” per 26 C.F.R. §1.871-2. There is no definition of “residence” for anything OTHER than a statutory “alien individual”, and I am not such an individual.

- 2.7. Domiciled or physically present in the geographical “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) .
- 2.8. Statutory “national and citizen of the United States at birth” under 8 U.S.C. §1401.
- 2.9. Statutory “national but not citizen of the United States at birth” per 8 U.S.C. §1408.
- 2.10. “a person who, though not a citizen of the United States[*], owes permanent allegiance to the United States***” defined in 8 U.S.C. §1101(a)(22)(B).
- 2.11. Federal “employee” as defined in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) or 5 U.S.C. §2105(a) .

Any attempt to associate any status OTHER than what I declare above constitutes an instance of criminal identity theft exhaustively described in the following document;

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

The Declaratory Judgments Act, 28 U.S.C. §2201(a), forbids any federal judge from changing the status that I select for myself. If a judge can't change my status, then no one else can either. The reason is clear: It would interfere with my First Amendment right to associate or disassociate and my right to contract or NOT contract with those I see fit. Any attempt to coerce me to declare a status OTHER than that here therefore constitutes criminal witness tampering and identity theft.

4 WHO IS A “CITIZEN” WITHIN THE U.S. CONSTITUTION?

At the time of adoption of the Constitution for the United States of America, the Framers of the Constitution utilized the term “Citizen” numerous times throughout that instrument. The thirteen original States were considered to be the *several States* within the wording of the Constitution, and were united by and under the adoption of that instrument. The Framers of the Constitution considered the “inhabitants” of the *several States* to be *Citizens* of the American States united, as in the United States, since they were *Citizens* of the respective States in which they inhabited.

Claiming choice of Citizenship status is a personal political exercise, the exercise of which cannot be intruded upon by the courts (nor the government through its prosecutors), for the courts inherently do not hear political issues.

5 WHERE IN THE U.S. CONSTITUTION ARE “CITIZENS” SPECIFICALLY LISTED?

The Federal Constitution ³ specifically references the words “Citizen,” “Citizens,” and “Inhabitant,” as in this first example, and also in the other sections as follows:

1. Article I, Section II, Clause 2

“No Person shall be a Representative who shall not have attained to the Age of twenty five Years, and been seven Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.”

2. Article I, Section III, Clause 3
3. Article II, Section I, Clause 3
4. Article II, Section I, Clause 5
5. Article III, Section II, Clause 1
6. Article IV, Section II, Clause 1
7. Amendment XI

³ The Constitution used for this exercise to perform word searches was found at the web address of: <http://www.usconstitution.net/const.html#Preamble>.

8. Amendment XII, Clause 1
9. Amendment XIV, Clause 1
10. Amendment XIV, Clause 2
11. Amendment XV, Clause 1
12. Amendment XIX, Clause 1
13. Amendment XXIV, Clause 1
14. Amendment XXVI, Clause 1

In addition, the term “citizen of the United States” is defined in the Fourteenth Amendment and includes both the capital C “Citizen” and people other than the white race. This “citizen of the United States[***]” is also a person born or naturalized within a constitutional state:

“The persons declared to be citizens [14th Amendment] are ‘all persons born or naturalized in the United States, and subject to the jurisdiction thereof.’ The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their political jurisdiction, and owing them direct and immediate allegiance.”
[United States v. Wong Kim Ark, 169 U.S. 649 (1898)]

6 ARE “INHABITANTS” THE SAME AS “CITIZENS” IN THE CONSTITUTION?

It should be clear from the provisions of our Federal Constitution as provided above, that the **Inhabitants** of the states were (and are today) **Citizens of the several states**, and were considered by the Framers to also be **Citizens** of the states united that made up the United States of America by and under the Constitution. These **Citizens** were and are today, the **inhabitants** of the several states as **Citizens** of the respective states in which they were born and/or reside. One born and inhabiting Pennsylvania is a **Citizen** of Pennsylvania and a **Citizen** of the United States of America, since Pennsylvania makes up one of the 50 states united by and under the Federal Constitution. In modern-day law, being a **Citizen** of the “United States of America” is NOT the same as being a **citizen** of the “United States”.

7 WHY DOES CITIZENSHIP MATTER UNDER FEDERAL INCOME TAX CODES?

What does the issue of citizenship have to do with income tax codes? It has everything to do with *federal jurisdiction* over the statutory “person” under the Internal Revenue Code (IRC).

1. The term “citizen” and “person” as used in the Constitution is a HUMAN BEING. The term “citizen” and “person” in the Internal Revenue Code (26 U.S.C. §6671(b) and 26 U.S.C. §7343) is a public office and not a HUMAN BEING.⁴
2. The “citizen” in the Internal Revenue Code is identified at 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401. That “citizen” has been identified by the U.S. Supreme Court as EXCLUDING state Citizens or Constitutional “Citizens” under the Fourteenth Amendment. See Rogers v. Bellei, 401 U.S. 815 (1971). That “citizen” is in fact a territorial citizen domiciled in a federal territory not within any state of the Union.
3. In the case of constitutional citizenship, as in a Citizen of one of the 50 states as a state **Citizen**, unless such a Citizen actually engages in a taxable activity specifically enumerated in the IRC, the Federal Government **can not** claim jurisdiction over this person for tax purposes.
4. On the other hand, if such a state **Citizen** asserts or presents a **prima facie presumption** upon a form executed by him or her of engaging in taxable activities, even mistakenly (this is accomplished in many different ways, which are not discussed in depth in this paper), then unless the **presumption** is challenged (to eliminate the presumption) and rebutted (to disprove by evidence or argument), the Federal Government **can** claim jurisdiction over this person for income tax purposes. The tax will be based upon any amounts of

⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, [172 U.S. 557](#), 561 (1869) . This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, [226 U.S. 112](#), 126 (1912) ; Berea College v. Kentucky, [211 U.S. 45](#) (1908) ; Liberty Warehouse Co. v. Tobacco Growers, [276 U.S. 71](#), 89 (1928) ; Grosjean v. American Press Co., [297 U.S. 233](#), 244 (1936) .

income merely claimed to be taxable, even mistakenly, but are not actually taxable. Jurisdiction depends on citizenship status coupled with the activities that one may engage in or merely presume to be engaged in under the IRC. The IRC is **presumptive law**, not positive law. (See 1 U.S.C. §204 for listing of enactments into positive law. Title 26 U.S.C. is NOT among those listed.)

8 WHAT AUTHORITY DOES CONGRESS HAVE TO ENACT LAWS?

It is important to bear in mind that the District of Columbia was NOT in existence at the time of the adoption of the organic Federal Constitution in 1787, even though Article I, Section 8, Clause 17 provided that Congress was "*To exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may by cession of particular States and the acceptance of Congress, become the seat of Government of the United States, ...*". Note that this clause ONLY granted Congress with exclusive legislative jurisdiction over the proposed district. Had our Founding Fathers granted Congressional legislative jurisdiction over the several states, clause 17 would not have been necessary.

The Constitution granted to Congress legislative authority over two separate jurisdictions: 1. General jurisdiction over federal territory; 2. Limited subject matter jurisdiction over interstate commerce issues within states of the Union.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"
[*Cohens v. Virginia*, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

Black's Law Dictionary identifies these two distinct jurisdictions:

"NATIONAL GOVERNMENT. *The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.*

"A national government is a government of the people of a single state or nation, united as a community by what is termed the 'social compact,' and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." *Piqua Branch Bank v. Knoup*, 6 Ohio.St. 393.

[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. *The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.*

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."

[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

Subsequent versions of Black's Law Dictionary conveniently omit the above definitions, even though they continue in force up to the present time. In respect of the above restrictions:

1. Ordinary terms like “State”, “citizen”, and “United States” have COMPLETELY different meanings depending on which of the two jurisdictions or contexts are implied.
2. “State” within ordinary acts of Congress EXCLUDES states of the Union and includes only statutory “States”, which in fact are federal territories per 4 U.S.C. §110(d).
3. “United States” as used in ordinary acts of Congress is limited to federal territory.
4. Nearly all federal law pertains ONLY to federal territory
5. A “Citizen” under the constitution is a statutory “alien” under the Internal Revenue Code and every other federal franchise.
6. The “citizen” or “resident” mentioned in ordinary acts of Congress is self-servingly portrayed by government employees as a franchise that ties to domicile and physical presence on federal territory not within any state.

These restrictions are true both of the Internal Revenue Code “trade or business” franchise tax, as well as the Social Security Act and every other federal “benefit” program. Constitutional states of the Union, by law, are FORBIDDEN from participating in these franchises because they not expressly included within the definition of “State” within these acts. It would be a violation of the separation of powers doctrine, in fact, to allow them to participate and it creates a criminal conflict of interest and allegiance for state officers to participate.

9 WHAT DOES WASHINGTON, DISTRICT OF COLUMBIA HAVE TO DO WITH THIS?

There was no landmass specifically decided upon in the original Constitution that would be the seat of our national government. That place had to be legislatively designated in 1791 and it was named after none other than George Washington. Washington, District of Columbia (D.C.) found its beginnings in the ten mile square area of land that was ceded by both Virginia and Maryland to the Federal Government. That area contains two counties, Alexandria and Washington. How one becomes a federal citizen of the District of Columbia, and why such citizenship status matters for taxing purposes, will be explained throughout the rest of this paper.

10 WHAT ARE LEGAL “TERMS-OF-ART” AS USED IN LAW, AND WHY DO THEY MATTER?

Due diligence requires noting that certain words when used in law and legislative enactments, are converted into specially defined legal “terms-of-art”. These legal “terms-of-art” matter because they possess very different meanings than the same words when used in common everyday speech as found in standard dictionaries. Courts have recognized the use of “terms-of-art” by legislative bodies and the special legal meanings that these terms must possess in legislation, as in this example:

“In law it is unfortunately the case that many words become terms-of-art. They acquire a meaning for the bar which is vastly different from their meaning to the laymen.”
(Citing United States v. Timmins, 464 F.2d. 385 (9th Cir. 1972))

The U.S. Supreme Court affirmed that creating “terms-of-art” is perfectly within the legislative authority of Congress. (See: Scheidler v. National Organization for Women, Inc., 547 U.S. 9 (2006)(citing Allied-Bruce Terminix Cos. v. Dobson, 513 U.S. 265, 273 (1995)).) Responsibility falls upon the readers of Acts of Congress (like the IRC) to seek out any specially defined terms-of-art and apply them to the enactment appropriately as defined, for such legal definitions will surely ALWAYS possess very different meanings than the same words as used in common everyday speech.

11 WHAT IS A “GOVERNMENT”?

In a de jure government, the PEOPLE, as individuals, are the sovereigns and all the authority possessed by government is delegated by them to government.

“Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens.” at 472.
[Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472 (1794)]

No government can therefore claim any authority or right that the people, as human beings, do not individually also possess. No group of men, by consenting to be governed and nominating a "protector" called "government", can delegate any more authority as a group than a single human being can delegate. All governments are "persons", and under the Constitution, all "persons" are **EQUAL**.

The purpose of establishing government is solely to protect **PRIVATE** rights of the Sovereign people, We The People. The first step in protecting private rights is to keep them from being converted into public property without the consent of the owner. The process of taxation is the process of converting PRIVATE property into PUBLIC property, and that conversion requires the consent of the owner. That consent is procured by the owner VOLUNTARILY agreeing to participate in excise taxable franchises, such as the "trade or business" franchise that is the heart of the Internal Revenue Code Subtitles A through C income tax.

Hence, a so-called "government" that refuses its constitutional duty to protect private rights or makes a business out of converting them to public property without the consent of the owner, or which compels participation in franchises is therefore STEALING from people it is supposed to protect and isn't a "government" in a classical sense, but rather an organized crime ring. The purpose of "taxes" is to fund the institutionalized method of protecting PRIVATE rights. Where there is no protection of private rights or where people are found who DO NOT want "protection" or who define what government provides NOT as protection, but INJURY, there can be no obligation to pay a tax or claim of obedience. In other words, you can't be compelled to become a customer of government protection called a "citizen" or "resident" and if you are, then you are being subjected to involuntary servitude in violation of the Thirteenth Amendment.

A de jure government is NOT a "for profit corporation". No one can do any wrong to a real government. The only party who can be injured are PRIVATE parties. Hence, crimes against the "state" are impossible. Abstract entities have no senses. No CIVIL injury is possible absent contract. That contract is called the "social compact", and those who choose/consent to a domicile within the jurisdiction of a specific government become parties to that social compact. Consenting parties are called "citizens" and "residents". Those who don't cannot have any duty imposed upon them by the civil law that implements the "social compact".

12 IS THE"UNITED STATES" THE SAME AS THE "UNITED STATES OF AMERICA"?

After to the creation of the seat of our national government in the District of Columbia, the words "United States" became an extremely important legal "term-of-art" when used in legal contexts. It acquired a new and very different meaning than it had in the organic Constitution of 1787. Back then the words "United States" only meant the original thirteen States United by and under the newly formed Constitution. The inhabitants at that time who were Citizens of one of the *several states* were also Citizens of those states united as United States citizens.

Today the legal term-of-art "United States" can mean many different things (we can thank lawyers for this). It is important to know just which "United States" one is talking about when claiming a citizenship status. This is explained in Black's Law Dictionary, 5th Ed., at page 1375, where the legal term "United States" is defined as:

"This term has several meanings. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in family of nations, it may designate territory over which the sovereignty of United States extends, or it may be collective name of the states which are united by and under the Constitution.

[Hooven & Allison Co. v. Evatt, U.S. Ohio, 324 U.S. 652, 65 S.Ct. 870, 880, 89 L.Ed. 1252]

This word for word definition by Black's Dictionary was taken directly from the Hooven case of 1945. Notice that the words "United States" are no longer just *words*, for in the legal world they now form ONE term-of-art "United States". In legal usage, these two *words* have been converted into ONE term. (Only in the legal world can $1 + 1 = 3$.)

The United States Congress provides other examples of the various definitions of the legal term-of-art "United States" at 28 U.S.C. §3002(15), which are as follows:

(15) "United States" means—

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

Note that none of the three possible legal definitions includes **the 50 states**. In another example of the possible meanings of the legal term-of-art “United States,” Congress made it clear that there **IS** a distinct difference between “**within**” the United States and “**without**” the United States. “**Without**” the United States means outside of any sovereign federal zone of authority of the federal United States. For example, outside of the District of Columbia where the (federal) “United States” does not have jurisdiction. This is explicitly announced **in only one place** in all of Title 28 of the United States Code (U.S.C.), the Federal Judiciary Code, and that place is 28 U.S.C. §1746 – ‘Unsworn declarations under penalty of perjury,’ at subparts (1) and (2) as follows:

(1) *If executed **without** the United States: “I declare (or certify, verify, or state) under penalty of perjury under the laws of the **United States of America** that the foregoing is true and correct. Executed on (date).*

(Signature)

(2) *If executed **within** the United States, its territories, possessions, or commonwealths: “I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date).*

(Signature)

Notice in subpart (1) that when executed by swearing “**without**” the United States, one is swearing under the laws of the **United States of America**. These are laws which are the laws of **the 50 states** as sovereign and independent jurisdictions outside of any federally controlled territory and authority. This **does not** include the federal zone known as the District of Columbia.

Then in subpart (2) when executed by swearing “**within**” the United States, one is swearing under the laws of the federal United States, its territories, possessions, or commonwealths (which are all federal zones), or any other place where the corporate “United States” possesses exclusive legislative jurisdiction and authority. This **does** include the federal zone known as the District of Columbia.

So, there **IS** a distinct legal difference between the “United States” and the “United States of America,” and it has to do with federal jurisdiction attaching to the former, and the fact that federal jurisdiction does not attach to the latter. It is that simple. For purposes of this paper, it is all about federal jurisdiction over statutory “**United States citizens**” as described in 8 U.S.C. §1401, who may also be referred to as statutory “**U.S. persons**” in 26 U.S.C. §7701(a)(30), in order to impose the benefits, privileges, rights and protections afforded within and under the Internal Revenue Code upon the federal subjects as specifically enumerated by Congress therein. Congress possesses NO such authority to impose federal income taxes within the boundaries of the 50 states, all states of which happens to be “**without**” the United States.

13 WHY IS TYING STATUTORY (8 U.S.C. §1401) CITIZENSHIP TO FEDERAL TERRITORY AND THE STATUTORY “UNITED STATES” RELEVANT?

In order for one to subject to I.R.C., one must:

1. Be domiciled in one of the federal zone statutory “States”/territories, such as the District of Columbia, Puerto Rico, etc described in 4 U.S.C. §110(d).⁵ This makes them a statutory “U.S. person” per 26 U.S.C. §7701(a)(30). This requires physical presence **AT THE TIME OF THE TRANSACTION** on said territory; **AND**
2. Be lawfully engaged in a taxable activity or event, or create the *prima facie presumption* of such engagement in order to fall within the bounds of the IRC or any federal franchise. For the I.R.C., that activity is called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

⁵ See Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954).

As a statutory but not constitutional “U.S. citizen” per 8 U.S.C. §1401 or “U.S. resident” per 26 U.S.C. §7701(b)(1)(A), federal jurisdiction is bestowed upon the corporate United States Government over you and your activities by virtue of the domicile you maintain on federal territory. This creates a *prima facie* presumption of consent to be “protected” by federal civil law. Since you can only have a domicile in one place at a time and all income taxes are based on domicile, you can only owe an income tax in one of two separate jurisdictions at a time. Constitutional states of the Union and statutory “States”/territories are completely separate and legislatively alien and foreign jurisdictions in respect to each other under the Constitution of the United States.

Even in the case of “nonresident aliens” as described in 26 U.S.C. §7701(b)(1)(B) , a domicile on federal territory is still involved in the case of the statutory “taxpayer”. Why? Because the statutory “person” and “individual” being taxed is NOT the nonresident entity or human being, but the PUBLIC OFFICE fiction filled by the entity through a franchise contract.⁶ The **PUBLIC OFFICE** fiction is domiciled on federal territory but the **PUBLIC OFFICER** is NOT. The PUBLIC OFFICER is surely for the PUBLIC OFFICE through the “trade or business” franchise contract. Hence, the tax is an indirect excise tax as repeatedly held by the U.S. Supreme Court.⁷ 26 U.S.C. §6671(b) and 26 U.S.C. §7343 both confirm that the legal definition of “person” for the purpose of the I.R.C. is an “officer or employee of a corporation or partnership” who has a FIDUCIARY DUTY to the public and therefore is a public officer. The “partnership” they are referring to is the franchise partnership between the OFFICE and the OFFICER. The only way that fiduciary duty could be created is through a franchise contract or quasi-contract because it is otherwise illegal to punish someone for NOT doing something. Consent of the subject is therefore required to turn a PRIVATE human being into a public officer and it is a crime in violation of 18 U.S.C. §912 to unilaterally elect yourself into public office by either signing a tax form or using a Taxpayer Identification Number when NOT actually occupying said public office created under the authority of Title 5 and not Title 26 of the U.S. Code. The reader should also note that it is “nonresident alien INDIVIDUALS” made liable for tax returns in 26 C.F.R. §1.6012-1(b), and NOT “non-resident non-persons” who are NOT STATUTORY “persons” or “individuals” defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, or 26 C.F.R. §1.1441-1(c)(3)(i).

The “United States” then, for statutory purposes of falling within the bounds of the IRC, must have a specific location. All law, in fact, is “*prima facie* territorial” as held by the U.S. Supreme Court, and the only “territory” subject to federal civil law is, in fact, federal territory not within the bounds of any state of the Union.⁸ We know the United States of America covers a large landmass comprised of the 48 contiguous States, along with Alaska and Hawaii. But what about the United States? This too could mean the foregoing, dependent upon how it is being used according to the Hooven case. However, for purposes of the IRC and the commercial activity associated with that Code, the United States consists of a much smaller landmass and is given a specific legal location. For example, **the location of the United States** is provided within the Uniform Commercial Code (U.C.C.) at § 9-307(h), which is revealed to be “the District of Columbia” only. (Compare Title 13 of Pennsylvania Statutes § 9307(h) for same location of United States.) This fits with the definition of the term-of-art “United States” given that legal term at 28 U.S.C. §3002(15)(A)(1) as a “Federal corporation,” which was

⁶ See: Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008; <http://sedm.org/Forms/FormIndex.htm>

⁷ See Flint v. Stone Tracy Co., [220 U.S. 107](#) (1911), Brushaber v. Union Pacific R. Co., [240 U.S. 1](#) (1916), Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S.Ct. 376; Stratton's Independence v. Howbert, 231 U.S. 399, 34 S.Ct. 136; Doyle v. Mitchell Brothers Co ., 247 U.S. 179, 183, 38 S.Ct. 467; Stanton v. Baltic Mining Co.,240 U.S. 103, 114, 36 S.Ct. 278.

⁸ See [American Banana Co. v. U.S. Fruit](#), [213 U.S. 347](#) at 357-358:

*The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is *prima facie* territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27 N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.*

created by an Act of Congress in the District of Columbia. Congress has created this specific United States as a "Federal corporation" centrally located at the seat of national government, which is the District of Columbia. Because of this, all Acts of Congress enacted within the District of Columbia are known as federal corporate municipal laws, and commonly referred to as federal statutes, laws of the United States, or Acts of Congress. These statutes, laws, and Acts are all only applicable to and in force in the District of Columbia because the U.S. Constitution does not provide Congress with legislative authority over the sovereign 50 states of the Union. The Federal Rules of Civil Procedure 81 makes it known that Acts of Congress are only applicable to and in force in the District of Columbia.

14 FURTHER PROOF THAT STATUTORY "UNITED STATES" MEANS FEDERAL TERRITORY NOT WITHIN ANY STATE OF THE UNION

Further proof that the term "United States" means the District of Columbia or the federal territories for federal income tax purposes, is revealed in today's IRC Section 7701(a)(9) (26 U.S.C. §7701(a)(9)), which is as follows:

"The term "United States" when used in a geographical sense includes only the States [4 U.S.C. 110(d)] and the District of Columbia."

15 ARE "STATES" THE SAME AS "THE 50 STATES" IN FEDERAL INCOME TAX CODE?

But don't be fooled by the legal deception in the definition above, for the term-of-art "States" as used above is defined just beneath this definition of United States at section 7701(a)(10) (26 U.S.C. §7701(a)(10)), in which "State" is defined as follows:

"The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title."

The statutory term-of-art "State" is similarly defined at IRC Section 103(c)(2) as follows:

"The term "State" includes the District of Columbia and any possession of the United States."

The plural of the term "State" found in IRC Section 7701(a)(9) above is also defined at 4 U.S.C. §110(d), to mean the following, which implies federal territories:

*TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
Sec. 110. Same; definitions*

(d) The term "State" includes any Territory or possession of the United States.

The 50 states are NOT possessions of the United States. Take note that the definitions of "United States" at 26 U.S.C. §7701(a)(9) and "State" at 26 U.S.C. §7701(a)(10) and 5 U.S.C. §103(c)(2) above, do NOT include **the 50 states**. It must be noted that when Congress wants to include **the 50 states** in any definition of the term "United States," it does so as it did in Subtitle 'D' (misc excise taxes) of the IR Code at section 4612(a)(4)(A), as thus:

"(A) In general

*"The term "United States" means **the 50 States**, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands." (Emphasis added.)*

For purposes of IRC Subtitle 'A' *income taxes* and Subtitle 'C' *employment taxes*, definitions of the legal term "State" can NEVER include **the 50 States**, since Congress does NOT possess ANY legislative jurisdiction within the 50 states of the Union to impose these types of federal taxes. But for miscellaneous excise taxes of Subtitle 'D', such as motor fuels taxes, Congress does have authority to impose these excise taxes within the 50 states pursuant to Article I, Section 8, Clause 3 (the commerce clause).

16 WHAT DO THE STATUTORY “UNITED STATES,” “DISTRICT OF COLUMBIA,” “STATE,” “THE 50 STATES,” AND “NON-RESIDENT NON-PERSONS” HAVE TO DO WITH THE FORM W-8BEN BEING FILED WITH PAYERS?

So, what does all this have to do with “**nonresident aliens**” for federal income tax purposes and use of the Form W-8BEN issued by recipients of payments received from private, non-federal payers? The answer is quite simple. If you were born, or now live in the federal zone known as the District of Columbia or federal territories called “The States” in 4 U.S.C. §110(d), you are in fact a statutory “U.S. citizen” / “U.S. person” per 8 U.S.C. §1401, because you inhabit that federal zone as a STATUTORY citizen thereof. If you were born and inhabit one of the 50 states, you are a CONSTITUTIONAL state Citizen but not a STATUTORY “U.S. citizen”.⁹ So inhabiting one of the 50 states makes you a “**nonresident**” in respect to the federal zone and federal civil statutory law. Claiming state Citizenship status within one of the 50 states on the Form W-8BEN, classifies you as a statutory “**alien**” to federal jurisdiction. Thus, as an inhabitant residing as a Citizen in one of the 50 states of the Union of states of the United States of America, you are a “**nonresident alien**” for federal income tax purposes.

Proof of this is provided by Congress within the enacted legal definition of the term-or-art “**nonresident alien**” in the IRC at 26 U.S.C. §7701(b)(1)(B), as follows:

*“An individual is a **nonresident alien** if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).”*

The “individual” they are talking about above is, in fact, a public officer within the government. One can be a statutory “nonresident alien”, which is what most Americans are, without being an individual, which is what most Americans are. The authority of Congress to legislate for or regulate private conduct is “repugnant to the Constitution” as held repeatedly by the U.S. Supreme Court. Hence the only types of “persons” or “individuals” they have ever had the authority to legislate for are their own offices, officers, and instrumentalities. Private parties are therefore “foreign” and not statutorily “exempt”, but rather NOT SUBJECT to federal civil statutory law.

Remembering that the location of the United States **is** the District of Columbia or the federal territories called “The States” in 4 U.S.C. §110(d) for federal income tax purposes will assist the definition above in making more sense. To correlate a parallel, consider that a Citizen of Pennsylvania who lives and works in Pennsylvania, is a nonresident alien with respect to New Jersey, or any of the other 48 states for that matter. Those states other than Pennsylvania will NOT possess any jurisdiction over that Pennsylvania Citizen, and Pennsylvania will NOT possess any jurisdiction over Citizens of other states, which is exactly the same situation with regard to the “United States,” also known as the federal zone. Note that one can be a statutory “alien” and at the same time, be regarded as a constitutional Citizen at the same time, because statutory and constitutional contexts are different.

17 WHAT IS ACTUALLY TAXED BY CONGRESS UNDER THE IR CODE?

All activity taxed under Subtitles ‘A’ and ‘C’ of the IRC has to do with the privilege of engaging in Federal Government public office, statutory “employment”, or investments by way of **federal property use**. These are called *federally connected* activities. It is the **use of federal property** through employment or investments in a federal “trade or business” that is being taxed under these two Subtitles. No one has an absolute right to the use of federal property to accrue constitutional gains, profits, or income, since the property being used for financially beneficial gain belongs to ALL of the People. It is a privilege, and not a right, to work for the Federal Government in a “trade or business” and use the property of the Federal Government for one to earn their living. The privilege is what is being taxed under the IR Code. Nothing more, nothing less.

⁹ See *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/05-MemLaw/WhyANational.pdf> for an exhaustive analysis of the differences between CONSTITUTIONAL citizens and STATUTORY citizens. They are NOT equal and in fact mutually exclusive civil statuses.

Proof of this can be found in the ruling by the U.S. Supreme Court in Pollock v. Farmer's Loan & Trust Co., 158 U.S. 601, at page 637 (1895), where the High Court struck down provisions of the tax Revenue Act of 1894, because it imposed unapportioned direct taxes upon the incomes and rents derived from the use of "personal property". Such taxes were (and are today) in violation of the two prohibitions against direct unapportioned taxes as found in Article I: at Section 2, Clause 3; and Section 9, Clause 4 of the U.S. Constitution. This ruling STILL stands today as noted by the Federal Court in Union Electric Co., v. U.S., 363 F.3d. 1292 (2004), when it ruled that: "We agree that Pollock has never been overruled, . . . we must consider Pollock at length." (Id., at pp. 1299-1300.) And NO, the 16th Amendment did NOT overrule the Pollock decision of 1895 no matter what the IRS deceitfully publishes.

18 MAY ONE 'ELECT' TO BE TREATED AS IF HE IS IN A TAXABLE STATUS CLASS?

Under subparagraph (A) of 26 U.S.C. §7701(b)(1), the individual is to be treated as a resident of the United States if he/she meets certain requirements specifically listed in clauses (i), (ii), or (iii), which have to do with being lawfully admitted for permanent residence into the District of Columbia; passing the substantial presence test within the federal zone for a given calendar year; or making the first year election to be treated as if you actually resided within the federal zone/"United States" for federal income tax purposes. This election is a voluntary election found within the IRC for one who was not born nor inhabits / resides in the federal zone. Such a person can make the (false) claim of status (which is a *prima facie* legal **presumption**) that he or she wants to be classified as a U.S. citizen / U.S. person for federal income tax purposes. This is found at 26 U.S.C. §6013(g) – 'Election to treat nonresident alien individual as resident of the United States.' (Remember that the location given for the term-of-art "United States" is the District of Columbia and federal territories called "The States" in 4 U.S.C. §110(d), which is confirmed by the U.C.C. and the IR Code itself as outlined specifically above.)

19 WHAT IS A "TRADE OR BUSINESS" IN THE IRC, AND WHY IS IT IMPORTANT?

The taxable activity for federal income tax purposes is identified by the legal term-of-art throughout the applicable Subtitles in the IRC as a "**trade or business**". This legal term has been provided a *special legal definition* (as a "term-of-art") by Congress at 26 U.S.C. §7701(a)(26), which is: "[t]he performance of the functions of a public office". This means a federal and NOT state public office. A federal public office is described by Congress at 4 U.S.C. §72, and these federal public offices are located at the seat of our national government in the District of Columbia. (Worthy of noting is that the United States consented to taxing its statutory "employees" through an "income tax" as enacted by Congress at 4 U.S.C. §111. AND these "employees" are defined in 5 U.S.C. §2105(a) as public officers. How about that?).

So, one who is actually engaged in the effective conduct of a federal "**trade or business**" under the IRC, is legally liable to pay over any tax due on amounts actually received for the privilege of performing services while engaged in the activity described as "the functions of a public office". On the other hand, a PRIVATE human being who has mistakenly made the claim through a *prima facie* **presumption**, by signing a form of one kind or another, to have been engaged in federal public office activities, and makes the claim to have benefited financially from it, even falsely through misunderstanding of the IR Code, also becomes legally liable just the same as one who actually is engaged in a "**trade or business**" public office function. Each scenario confers federal jurisdiction over the person, one because of what is actually taking place, the other due to a mere *prima facie* (false) **presumption**. Under these conditions citizenship status has minimal effect on what is owed in taxes.

In summation then, state Citizens as non-resident non-persons who claim through *prima facie* **presumptions** (that they themselves created) to be engaged in, or actually are engaged in, the effective conduct of a federal "**trade or business**" public office function, have put themselves on the hook for a federal income tax liability. They now fall within federal jurisdiction under the IR Code when they otherwise may not have incurred such liability and not been under any such federal jurisdiction.

20 DOES CONGRESS POSSESS LEGISLATIVE AUTHORITY TO TAX FOREIGN COUNTRY CITIZENS AS NONRESIDENT ALIENS?

Congress possesses NO legislative authority to tax non-resident foreigners from other countries (such as Mexicans, Frenchmen, Canadians, etc.) within the exclusive jurisdiction of states of the Union, even though these people are in fact non-resident non-persons as the words "nonresident" and "persons" are used legally

defined. Federal jurisdiction is limited to enclaves within the constitutional states within the exclusive jurisdiction of the national government.¹⁰ These “non-resident non-persons” who hail from a foreign country, live and work in states of the Union, and possess foreign country citizenship status, are NOT the same as the legal term “**nonresident aliens**” as specifically defined at section 7701(b)(1)(B) of the IRC because:

1. “nonresident alien” is a civil statutory status.
2. You cannot have a statutory civil status within a specific jurisdiction without either living there, CONSENSUALLY doing business there, or maintaining a voluntary domicile or residence there. This is a product of:¹¹
 - 2.1. Federal Rule of Civil Procedure 17.
 - 2.2. Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 2.3. International Shoe Co. v. State of Washington Et Al, 326 U.S. 310 (1945).
3. These foreign country non-residents can NEITHER hold, NOR work in a federal public office within the District of Columbia because they do NOT possess the necessary constitutional citizenship status of a Citizen of one of the 50 states.
 - 3.1. If they PRETEND to hold said office, they are guilty of the crime of impersonating a public officer, 18 U.S.C. §912.
 - 3.2. If someone ELSE produces or aids in the production of evidence misrepresenting them as public officers or “taxpayers” against their will, that party is guilty of criminal identity theft as exhaustively proven in:

Government Identity Theft, Form #05.046

<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

4. Even if they lawfully exercise said public office, they can do so ONLY in places *expressly authorized* in the District of Columbia and not elsewhere per 4 U.S.C. §72. This in fact is precisely why the “United States” is legislatively defined as the District of Columbia per 26 U.S.C. §7701(a)(9) and (a)(10).
5. These foreigners cannot unilaterally “elect” themselves into a public office by filling out any tax form. That is the crime of impersonating a public officer in violation of 18 U.S.C. §912. You must be lawfully elected or appointed, take an oath, and have an appointment document to do so.
6. If they are private and protected by the constitution, the Fourth Amendment prevents their PRIVATE property from being taken, even in the name of taxation. They must CONSENSUALLY donate it to a public use and/or a public office BEFORE it can be subject to taxation or civil regulation of any kind. That donation must also occur where rights are NOT “unalienable”, because unalienable rights found in the Fourth Amendment cannot be given away, even WITH your consent (Form #05.003).¹² See:

Separation Between Public and Private Course, Form #12.025

<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

Any so-called “government” that violates the above rules is, by definition, a “de facto government” as described in the following:

De Facto Government Scam, Form #05.043

<https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

State Nationals are also known as statutory “non-resident non-persons” if not serving in a public office or “nonresident aliens” if serving in a public office as defined at section 7701(b)(1)(B) of the IRC cited previously. They are not statutory “U.S. citizens” (8 U.S.C. §1401) / “U.S. persons” (26 U.S.C. §7701(a)(30)) but would still pass any of the tests for residence in the statutory “United States”/federal zone under clauses (i), (ii), or (iii) if and only if they are lawfully serving in an elected or appointed public office in the District of Columbia because the OFFICE is domiciled on federal territory but the OFFICER is not.¹³ These state Citizens then, as

¹⁰ See: *Jurisdiction Over Federal Areas Within the States*, U.S. Government Printing Office, 1957; <https://sedm.org/product/jurisdiction-over-federal-areas-within-the-states/>.

¹¹ See: *Your Exclusive Right to Declare and Establish Your Civil Status*, Form #13.008; <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

¹² See: *Unalienable Rights Course*, Form #12.038; <https://sedm.org/LibertyU/UnalienableRights.pdf>.

¹³ See: District of Columbia v. Murphy, 314 U.S. 441 (1941).

“nonresident aliens” could be classified for income tax purposes as statutory “U.S. citizens” / “U.S. persons” because the office they represent voluntarily is domiciled in the District of Columbia per Federal Rule of Civil Procedure 17(b). A presumption of Federal jurisdiction would then attach to their OFFICE for the federal income tax liabilities that they would be bound to pay over to the Federal corporate “United States” Government ONLY for revenues directly connected to the office through the use of the SSN or TIN “franchise mark”. The SSN/TIN “franchise mark” is indicia of agency on their part as said officer in connection with all accounts, transactions, or property so connected. Those not lawfully serving in said office cannot lawfully use said mark and are guilty of the crime of impersonating a public office (18 U.S.C. §912) if they do so. See:

[About SSNs and TINs on Government Forms and Correspondence](https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf), Form #05.012
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

The presumption (Form #05.017) of agency as a public office franchisee was created by their unwitting claim of engagement in federally connected employment or investment activities by use of the federal **property** of a “**trade or business**” public office function within ONLY the District of Columbia.

For exhaustive proof of the assertions in this section usable as evidence in court, see:

[Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union](https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf), Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

21 WHAT IS THE PURPOSE OF FILING THE FORM W-8BEN WITH PAYERS?

The Form W-8BEN is used by the recipient of payments from payers to specifically provide to the payer that the taxable status of the person named on the Form is NOT that of a statutory “U.S. citizen” / “U.S. person”. It also asserts the specific status of “**non-resident non-person**” (as a state Citizen) who was NOT engaged in the effective conduct of a federal “trade or business” public office function by indicating “non-resident non-person”.

The IRS Form W-8BEN-E indicates that it is for use by those who are not statutory “individuals”, but the only option given for status is that of an artificial entity of some kind, which the submitter is not EITHER. Therefore, only the W-8BEN could be used and the submitter is identified as a “non-person” so that they can be neither an “individual” nor a “person”. All “individuals” and “persons” are public offices domiciled in the District of Columbia and engaged in a public office/“trade or business” taxable franchise and submitter is not such a party. For proof that this is true, see:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf), Form #05.008
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

This removes any and all *prima facie* **presumptions** of federally connected citizenship and taxable activities. With the W-8BEN on file with the payer, there is NO requirement for the reporting of payments via “information returns,” ¹⁴ i.e., Forms W-2, 1099 or 1099-MISC, 1098, etc., to the IRS by the payer. There is NOTHING for payers to file with the IRS concerning payments with a W-8BEN on file from a payment recipient. There is NOTHING that a payer must do that concerns the IRS except for maintaining a copy of the W-8BEN on file for a period of three years, which upon expiration thereof, the recipient of such payments must renew the W-8BEN

¹⁴ The term “information return” is defined at 26 U.S.C. §6724(d)(1) by way of numerous sections of the IRC, all dealing with payments made in the course of a federal “trade or business”/public office activity. The most commonly utilized and misused section is 26 U.S.C. §6041(a), which ONLY has to do with reporting payments made in the course of a federal “trade or business”. Private payments have nothing to do with a federally connected activity, and therefore, are NOT reportable. (See 26 U.S.C. §§3406(b)(1) – ‘Reportable payment’ and (b)(3) – ‘Other reportable payment’ with reference to §§6041 and 6041A(a), both of these subsections ONLY deal with payments made in the course of a federal “trade or business” public office function type of activity. Private payments are NOT reportable to the IRS. The IRS’ instructions for Form 1099-MISC also make it known that personal/private payments are NOT reportable.)

filling with the payer for another three year period. The payer is only to produce the Form W-8BEN upon audit or other request by the IRS for records inspection. Keeping a copy of the Form W-8BEN on file with the payer is not unlike keeping a Form W-4 or Form W-9 on file. Neither of these forms are to be sent to the IRS either, but rather, just kept on file with the payer. That is it in a nutshell.

This Citizenship explanation paper should satisfy any payers' concerns as to the legal purpose for the Form W-8BEN they have received. It should also clarify why the claim of state Citizenship status for the "**nonresident alien**" signatory on the Form is so vital to avoiding the *prima facie presumption* of liability for federal income taxes so long as such state Citizen is NOT actually engaged in the effective conduct of a federal "**trade or business**" public office activity as a representative of the People, which includes all of his/her public office staffers. The Form W-8BEN eliminates any and all false presumptions of federal connections regarding the person named thereon.

22 WHAT PROOF IS THERE THAT A NON-RESIDENT'S EARNINGS CAN ONLY DERIVE FROM A SPECIFIC FEDERAL SOURCE IN ORDER FOR SUCH INCOME TO BE TAXABLE UNDER THE IR CODE?

According to Congress, a nonresident alien's statutory "income" can ONLY derive from one *federal* source in order for it to be taxable. Congress has made this point exceedingly clear at 26 U.S.C. §871 – 'Tax on nonresident aliens' (we now know that Congress possesses no authority to tax nonresident alien citizens of a foreign country), where at subpart (b) – 'Income connected with United States business--graduated rate of tax', at (1) – 'Imposition of tax,' (the *United States business* here **IS** the federal "trade or business" public office functions in the District of Columbia), so a §871(b)(1) it reads:

*"A nonresident alien individual engaged in **trade or business** within the *United States* during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a **trade or business** within the *United States*."* (All emphasis added.)

(Remember that the location of the United States **is** (*within*) the District of Columbia or the federal territories called "The States" in 4 U.S.C. §110(d) for income tax purposes. Also remember that foreign country citizens can NOT hold representative positions in a federal "trade or business" public office function, since they are foreign countrymen and not countrymen of an American state.)

Then in 871(b) at subpart (2) – 'Determination of taxable income,' is this:

*"In determining taxable income for purposes of paragraph (1), gross income includes **only** gross income which is effectively connected with the conduct of a **trade or business** within the *United States*."* (All emphasis added.)

It should be exceedingly clear to any reader that gross income shall ONLY derive from **one** taxable source for nonresident aliens, and that is a federal "trade or business" public office function *within* the United States, the location of which **IS** the District of Columbia. Any and all *prima facie* presumptions made, even mistakenly, that privately accrued income **was** effectively connected to a taxable federal "trade or business," when it was not, if not challenged and rebutted with evidences to the contrary to overcome the false presumptions, will be left to stand as true. Such presumptions WILL stand as true in a court of law if not overcome. That is how presumptive law works. The Form W-8BEN overcomes all presumptions that the income being received from a payer was NOT received by a statutory "U.S. citizen"/"U.S. person", and was NOT effectively connected income. Remember the IR Code is presumptive law, and all presumptions MUST be overcome to avoid potential liability when liability would not otherwise exist.

23 THE "EXEMPT" V. "NOT SUBJECT" TRAP

"Initially, it is important to bear in mind the distinction between a tax exclusion and a tax exemption. Tax exemptions are items which the tax payer is entitled to excuse from the operation of a tax and, as such, are to be strictly construed against the tax payer. Tax exclusions, on the other hand, are items which were not intended to be taxed in the first place and, thus, to the extent there is any doubt about the meaning of the statutory language, exclusionary provisions are to be strictly construed against the taxing body. In fact, tax laws in general (with the exception of exemption clauses) are construed in favor of the tax payer and against imposition of the tax unless the legislative intent is clear and unambiguous."

[In re Twisteroo Soft Pretzel Bakeries, Inc., 21 B.R. 665, 667 (Bankr. E.D. Pa. 1982)]

FOOTNOTES:

See, e.g., *Equitable Gas Co. v. Commonwealth*, 18 Pa. Commw. 418, 335 A.2d. 892 (1975); *Tyger Karl Complete Water Systems Co., Inc. v. Commonwealth*, 5 Pa. Commw. 154 (Pa. Commw. Ct. 1972).

I wish to emphasize that for the purpose of all of our interactions, my status in relation to the Internal Revenue Code is that I am "Not Subject" RATHER than statutorily "Exempt" as indicated in 26 U.S.C. §7701(b)(5). Please allow me to clarify this VERY important distinction.

Another devious technique frequently used on government forms to trick "non-resident non-persons" into making an unwitting election to become "nonresident aliens" or "resident aliens" is:

1. Omit the "not subject" option.
2. Present the "exempt" option as the only method for avoiding the liability described.
3. Do one of the following:
 - 3.1. Statutorily define the term "exempt" to exclude persons who are "not subject".
 - 3.2. PRESUME that the word "exempt" excludes persons who are "not subject" and hope you don't challenge the presumption.

This form of abuse exploits the common false presumption among most Americans, which is the following:

1. That the ONLY options available are STATUTORY. The CONSTITUTION does not provide a way to make one's earnings CONSTITUTIONALLY exempt but not STATUTORILY exempt.
2. Government form presents ALL of the lawful options available to avoid the liability described. In fact, government is famous for limiting options in order to advantage or benefit them. In fact, they only present the STATUTORY options, but deliberately omit CONSTITUTIONAL options and argue that there are not CONSTITUTIONAL options.

In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an "adhesion contract". In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

On the subject of "exempt", the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." *McCulloch v. Maryland*, 4 Wheat. 316, 428.*
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon "constituents" and "subjects". They DO NOT act upon "all people", but only on "constituents" and "subjects".
2. You have to VOLUNTEER to become a "constituent" or "subject". See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
3. "Constituents" and "subjects" include STATUTORY "citizens" pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude CONSTITUTIONAL citizens, who are "non-residents" under federal statutory law. If you are not a STATUTORY citizen, which the court calls a "SUBJECT" or "constituent", then you can't be taxed. The court refers to those who can't be taxed as "aliens", and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.
4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal territory cannot have such a CIVIL liability.
5. Like most other legal "words of art", there are TWO contexts in which the word "exempt" can be used:

- 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).
- 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

23.1 Earnings “not taxable by the Federal Government under the Constitution”

The present treasury regulations RECOGNIZE that earnings can be **“not taxable by the Federal Government under the Constitution”** WITHOUT being “exempt” under the Internal Revenue Code. Earlier versions the Internal Revenue Code and Treasury Regulations refer to this type of exemption as “fundamental law. Earnings “Not taxable by the Federal Government under the Constitution” are recognized in 26 C.F.R. §1.312-6:

*Title 21
Part 1-Income Taxes
§ 1.312-6 Earnings and profits.*

(b) Among the items entering into the computation of corporate earnings and profits for a particular period are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts. Gains and losses within the purview of section 1002 or corresponding provisions of prior revenue acts are brought into the earnings and profits at the time and to the extent such gains and losses are recognized under that section. Interest on State bonds and certain other obligations, although not taxable when received by a corporation, is taxable to the same extent as other dividends when distributed to shareholders in the form of dividends.

This omission is designed to make you believe that the ONLY way to avoid a tax liability is to find a STATUTORY “exemption” or to be a statutory “exempt individual” as defined in 26 U.S.C. §7701(b)(5). This is clearly a ruse designed to DECEIVE and ENSLAVE YOU.

The early U.S. Supreme Court recognized CONSTITUTIONAL but not statutory exemptions when it held:

"All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition ³³⁴ may almost be pronounced self-evident." [McCulloch v. Maryland](#), 4 Wheat. 316, 428.

There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property there situated. This doctrine may be said to be axiomatic . . .

[United States v. Erie R. Co. 106 U.S. 327 (1882)]

The Internal Revenue Code very deliberately does NOT define what is **“not taxable by the Federal Government under the Constitution”**. If they did, they probably would lose MOST of their income tax revenues! The U.S. Supreme Court calls the Constitution “fundamental law” in *Marbury v. Madison*.

Certainly all those who have framed written constitutions contemplate them as forming the fundamental and paramount law of the nation, and, consequently, the theory of every such government must be, that an act of the legislature, repugnant to the constitution, is void." [Marbury v. Madison, 5 U.S. 137 (1803)]

The Founding Fathers in the Federalist Papers also recognized the U.S.A. Constitution as fundamental law:

"No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to

that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A Constitution is, in fact, and must be regarded by judges, as fundamental law.** If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”
[Alexander Hamilton, Federalist Paper # 78]

Earlier versions of the Internal Revenue Code and Treasury Regulations recognized in the statutes themselves exemptions under “fundamental law”:

Treasury Regulations of (1939)

“Sec. 29.21-1. Meaning of net income. The tax imposed by chapter 1 is upon income. Neither income exempted by **statute** or **fundamental law**... enter into the computation of net income as defined by section 21.”

Internal Revenue Code (1939)

“Sec 22(b). No **other items are exempt from gross income except**

- (1) **those items of income which are, under the Constitution, not taxable by the Federal Government;**
- (2) **those items of income which are exempt from tax on income under the provisions of any Act of Congress still in effect; and (3) the income exempted under the provisions of section 116.”**

Not surprisingly, the IRS also does NOT provide a line or box on any tax form we have seen to deduct “income exempt by fundamental law”. They do this in order to create the false PRESUMPTION that everything you earn is taxable. The U.S. Supreme Court, however, recognized that not EVERYTHING you earn is “income” or falls into the category of “gross income”.

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.-), the broad contention submitted on behalf of the government that all receipts— everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term “income” has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”
[Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

What the U.S. Supreme Court is recognizing indirectly above is that the income tax is an excise tax on the “trade or business” (public office) activity, and that only earnings connected to that activity constitute “income” or “gross income”. Such earnings, in turn, are the only earnings reportable on an information return under 26 U.S.C. §6041(a). The statutory definition of “income” itself in the I.R.C. also recognizes that not everything one makes is “income”:

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

*For purposes of this subpart and subparts B, C, and D, **the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

The “trust” they are talking about above is the PUBLIC trust, meaning the national government. PRIVATE trusts are not engaged in the “trade or business” excise taxable activity because the ability to regulate or tax PRIVATE

activity or PRIVATE rights is repugnant to the constitution. The “estate” they are talking about is that of a deceased public officer and not private human being.

Why, pray tell, would the IRS NOT want to acknowledge the limitations of the Constitution, which is what earlier statutes and regulations identified as “fundamental law”, upon their ability to collect an income tax within states of the Union? The answer is because their own statutes say this is the very foundation of communism itself, and we know the I.R.S. are communists.

[TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.
Sec. 841. - *Findings and declarations of fact*

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman James Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

We also know that a “heavy progressive income tax” is the Second Plank of the Communist Manifesto by Karl Marx.

23.2 Avoiding deception on government tax forms

There are two ways that one can use to describe oneself on government forms:

1. “Exempt”. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. “Not subject”. This would be equivalent to a nonresident “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the affects that this status has on how we fill out government forms.

We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as "subject" to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California, you would describe yourself as:

1. "Not subject" to the civil laws of that place unless you are physically visiting that place.
2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a "duty" upon, such as a "person", "individual", "taxpayer", etc.
3. Not a "foreign person" because not a "person" under the civil law.
4. "foreign".
5. A "nonresident".
6. A "transient foreigner".

A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled there and therefore protected by the civil laws there. He would not describe himself as being "exempt" from the laws of China, because one cannot be "exempt" without FIRST *also* being "subject" by having a domicile or residence within that foreign jurisdiction. Another way of stating this is that he would not be a "person" under the civil laws of China and would be "foreign" unless and until he either physically moved there or changed his domicile or residence to that place and thereby became a "protected person" subject to the civil jurisdiction of the Chinese government.

All income taxation within the United States of America takes the form of an excise tax upon an "activity" implemented by the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a "trade or business". This fact exhaustively proven in the following amazing article:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

A "trade or business" is then defined in 26 U.S.C. §7701(a)(26) as follows:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(a) *When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

(26) *"The term 'trade or business' includes the performance of **the functions** [activities] of a **public office**."*

Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form are then described as a "franchisee" called a "taxpayer" under the terms of the excise tax or franchise agreement codified in Internal Revenue Code, Subtitle A. Those who are not "public officers" also cannot lawfully "elect" themselves into "public office" by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31) , which describes all those who are nonresident within the "United States" (federal territory not within any state of the Union) and not engaged in the "trade or business"/"public office" activity as being a "foreign estate", which simply means "not subject", to the Internal Revenue Code, Subtitle A franchise or excise tax:

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

(31) *Foreign estate or trust*

(A) *Foreign estate*

*The term "foreign estate" means an estate the income of which, from sources without the United States which is **not effectively connected with the conduct of a trade or business within the United States**, is not includable in gross income under subtitle A.*

The entity or "person" described above would NOT be "exempt", but rather simply "not subject". The reason is that the term "exempt" has a specific legal definition that does not include the situation above. Notice that the term "exempt" is used along with the word "individual", meaning that you must be a "person" and an "individual" BEFORE you can call yourself "exempt":

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
[Sec. 7701.](#) - Definitions

(b)(5) **Exempt individual defined**

For purposes of this subsection -

(A) *In general*

An individual is an exempt individual for any day if, for such day, such individual is -

- (i) *a foreign government-related individual,*
- (ii) *a teacher or trainee,*
- (iii) *a student, or*
- (iv) *a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).*

(B) *Foreign government-related individual*

The term "foreign government-related individual" means any individual temporarily present in the United States by reason of -

- (i) *diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,*
- (ii) *being a full-time employee of an international organization, or*
- (iii) *being a member of the immediate family of an individual described in clause (i) or (ii).*

(C) *Teacher or trainee*

The term "teacher or trainee" means any individual -

- (i) *who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and*
- (ii) *who substantially complies with the requirements for being so present.*

(D) *Student*

The term "student" means any individual -

- (i) *who is temporarily present in the United States -*
- (I) *under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or*
- (II) *as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.*

(E) *Special rules for teachers, trainees, and students*

(i) *Limitation on teachers and trainees*

An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of

whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2 calendar years".

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."

[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Consequently, all tax forms you (a human being) fill out PRESUPPOSE that the applicant filling it out is a franchisee called a "taxpayer" who occupies a public office within the U.S. government and who is therefore a statutory "person", "individual", "employee", and public officer under 5 U.S.C. §2105(a). Since the Internal Revenue Code is civil law, it also must presuppose that all "persons" or "individuals" described within it are domiciled on federal territory that is no part of a state of the Union. This is confirmed by the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is defined as federal territory and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a "nontaxpayer" a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line "Not Applicable".
4. To NOT select the "exempt" option within the form or select any status at all on the form. If you aren't subject to the Internal Revenue Code because you don't have a domicile on federal territory and don't engage in taxable activities, then you can't be described as a "person", "individual", "taxpayer", or anything else who might be subject to the I.R.C.

*The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. All legislation is *prima facie* territorial.' Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."*

[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not "exempt", but rather "not subject".
7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

Another alternative to all the above would be to simply add a "Not subject by fundamental law" option or to select "Exempt" and then redefine the word to add the "not subject by fundamental law" option to the definition.

Then you could attach the Tax Form Attachment mentioned above, which also redefines words on the government form to immunize yourself from government jurisdiction.

If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says the following:

"Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of those who seek death."
[Prov. 21:6, Bible, NKJV]

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:
 - 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

- 1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).
- 1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.
2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of "exempt".
3. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can use to document your status. This is because our mission statement only allows us to help "taxpayers". It is self-defeating to help "nontaxpayers" because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving "nontaxpayers" into thinking they are "taxpayers". That is why we don't put a "nontaxpayer" or "not subject" option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

*Internal Revenue Manual (I.R.M.) 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization*

The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

*"The Lord is well pleased for His righteousness' sake; **He will exalt the law and make it honorable. But this is a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes by the sophistry of greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"***

Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart."
[Isaiah 42:21-25, Bible, NKJV]

3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the "words of art" contained in their void for vagueness codes. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>
4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive "words of art" that are hidden on government forms so that you can avoid them.

"My [God's] people are destroyed [and enslaved] for lack of knowledge [of God's Laws and the lack of education that produces it]."
[Hosea 4:6, Bible, NKJV]

*"And thou shalt teach them ordinances and laws [of both **God** and **man**], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."*
[Exodus 18:20, Bible, NKJV]

*"This **Book of the Law** shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the **LORD** your God is with you wherever you go."*
[Joshua 1:8-9, Bible, NKJV]

5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers", "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer" and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is never going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government is there because they want the largest possible audience of "customers" for their services. Another way of saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or doing business with them. This approach has the effect of compelling you to contract with them in violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.
7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that presents itself to fill out a government form as an act of contracting away your rights.
8. In the case of government tax forms, the purpose of all government tax forms is to ask the following

presumptuous and prejudicial question:

"What kind of 'taxpayer' are you?"

. . . rather than the question:

"Are you a 'taxpayer'?"

The above approach results in what the legal profession refers to as a "leading question", which is a question contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such a question is the following:

"Have you always beat your wife?"

The presumption hidden within the above leading question is that you are a "wife beater". Replace the word "wife beater" with "taxpayer" and you know the main method by which the IRS stays in business.

9. If none of the above traps, or "springes" as the U.S. Supreme Court calls them, work against you, the last line of defense the IRS uses is to FORCE you to admit you are a "taxpayer" by:
 - 9.1. Telling you that you MUST have a "Taxpayer Identification Number".
 - 9.2. Telling you that BECAUSE you have such a number, you MUST be a "taxpayer".
 - 9.3. Refusing to talk to you on the phone until you disclose a "Taxpayer Identification Number" to them. We tell them that it is a NONTAXPAYER Identification Number (NIN), and make them promise to treat us as a NONTAXPAYER before it will be disclosed. We also send them an update to the original TIN application making it a NONTAXPAYER number and establishing an anti-franchise franchise that makes THEM liable if they use the number for any commercial purpose that benefits them. See, for instance:

Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022
<http://sedm.org/Forms/FormIndex.htm>

24 PRESUMPTIONS I POLITELY ASK YOU NOT TO ENGAGE IN AND QUESTIONS TO PREVENT THEM

It is quite common for people and companies such as yourself to make false PRESUMPTIONS about the requirements of the Internal Revenue Code. These presumptions are engaged in mainly because of legal ignorance. Below are a few of these common presumptions that are COMPLETELY FALSE.

1. That the terms used in the Internal Revenue Code have the same meaning as in ordinary speech. They DO NOT.
2. That definitions in the Internal Revenue Code ADD TO rather than REPLACE the meaning of ordinary words. They DO NOT. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
3. That EVERYONE is subject to the Internal Revenue Code whether they want to be or not. FALSE. The Declaration of Independence says that all just powers of government derive from the CONSENT. Without CONSENT to BECOME a statutory "taxpayer" manifested in some form, one is presumed to be NOT subject but not statutorily "exempt".
4. That EVERYONE, including state citizens, fits into one of the following civil statuses. They DO NOT.
 - 4.1. "citizen" per 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401.
 - 4.2. "resident" per 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §911.
 - 4.3. "nonresident alien" per 26 U.S.C. §7701(b)(1)(B).
5. That there is NO one who is NOT subject to the Internal Revenue Code. In other words, that "non-resident non-persons" DO NOT exist. FALSE. See:

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

6. That you may rely upon ANYTHING the IRS says or publishes in their publications or websites as a basis for belief. The courts say ABSOLUTELY NOT! See:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

If you believe that any of the above false presumptions are true, I ask that you kindly provide legally admissible evidence proving otherwise, signed under penalty of perjury, by a person with delegated authority to do so, and who agrees to be legally liable for any misrepresentation.

Absent legally admissible proof that the above presumptions are TRUE rather than FALSE, any attempt to engage in them in my specific case is clearly an instance of criminal identity theft, as exhaustively described in the following:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

25 TO CLARIFY, WHAT *PRIMA FACIE* PRESUMPTIONS ARE ELIMINATED BY FILING A FORM W-8BEN WITH A PRIVATE, NON-FEDERAL PAYER?

The Form W-8BEN eliminates any and all *prima facie* **presumptions** that the party named thereon is claiming the federal citizenship status of statutory “U.S. citizen” / “U.S. person”. It also eliminates the false assertion that the party named is **presumed** to be a federal *employee*, as the term “employee” is defined at 26 U.S.C. §3401(c) to be *an officer, employee, or elected official of the United States* as one who is **presumed** to have received taxable gross income that was effectively connected with the conduct of a federal **trade or business** public office function *within* the United States. The United States **is** the District of Columbia for all intents and purposes under the IR Code.

This explanatory paper, along with all of the instructions supplied with the W-8BEN substitute to payers, provides the clarification as to just who is classified ¹⁵ as a “**nonresident alien**” for income tax purposes. That would be the state Citizen party named on the Form W-8BEN filed with non-federal payers. Non-federal payers are NOT effectively connected with any federal “trade or business” public office functions in regard to payments made to the named party delivering the Form W-8BEN substitute.

¹⁵ See 26 C.F.R. (Code of Federal Regulations) §1.871-1 – ‘Classification and manner of taxing alien individuals,’ which provides for the specific classes of nonresident aliens (as named on the Form W-8BEN substitute) at subpart (b)(1)(i) (§ 1.871-1(b)(1)(i)), which is the following classification:

“Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the United States.”

Remember, Congress has NO authority to tax foreign country nonresident aliens, and these foreign countrymen nonresident aliens can NOT hold federal public office positions as representatives. (See again Article I, Section II, Clause 2 on page one above for requirements.)

Also, Congress provided “**nonresident aliens**” with an *exemption* from filing tax returns if none of their income is derived from the effective conduct of a federal “trade or business” *within* the United States (the District of Columbia). I’m not suggesting that I’m a statutory “nonresident alien”, but rather a “non-resident non-person”. I only mention “nonresident aliens” because they are the closest to my status within the code. This filing exemption can be found at 26 U.S.C. §6012(a)(9), and reads in pertinent part: “[n]onresident alien individuals subject to the tax imposed by section 871 ... may be exempted from the requirement of making returns under this section” if their income does not fit the taxable description of gross income under sections 871(b)(1) and (b)(2) as cited previously above.

The Form W-8BEN substitute sets the record straight legally as to the state Citizenship status being claimed and exercised, and the taxing classification of the recipient of private payer payments, since private payer payments are not, and never have been taxed by Congress due to constitutional constraints.

Claiming the status of state Citizen, as a “**nonresident alien**” on the Form W-8BEN substitute, is important in order to eliminate any false **presumptions** of potential federal income tax liability under the federal taxing scheme, when no liability actually exists. Not everyone is taxable for income and employment taxes due to constitutional constraints of direct unapportioned taxation upon private property. However, through *prima facie* **presumptions** left unchallenged and un-rebutted to overcome the false presumptions, the constitutional constraints can easily be overcome. But just as important is eliminating any and all (false) **presumptions** that payments made, were or might have been mistakenly claimed to have been made to a federal *employee*, while being effectively connected with a federal “**trade or business**” public office function located *within* the United States. As by now the reader should know that the United States **IS** the District of Columbia for all intents and legal purposes under the federal corporate (presumptive) municipal law of the IR Code. This is also true of all other Acts of Congress enacted under the limited legislative authority as granted by the Constitution under Article I, Section 8, Clause 17 (and (18)). *Presumptive law* is a very different body of law than that of *positive law*. Presumptive laws apply to those who make voluntary signatory application on one form or another to fall within legal bounds of presumptions. Whereas with positive laws, such as the Federal Crimes Code of Title 18 U.S.C., these laws are applicable to **EVERYONE** at ALL times (except for foreign Ambassadors)

26 WHAT ABOUT “NONRESIDENT ALIEN” STATUS IN OTHER FEDERAL LAW?

For comparison to the “nonresident alien” status for federal income tax purposes, attention is drawn to the March 23, 2010 enactment of the new Federal Health Care bill, H.R. 3200. In this legislation Congress saw constitutionally fit to “**exempt**” nonresident alien state Citizens from its provisions. To recap from above: “nonresident alien” under U.S. laws (laws applicable to and in force ONLY in the District of Columbia and federal territories identified at 4 U.S.C. §110(d)) means one who lives in one of the 50 states as a state Citizen and NOT in any federal zone, and who is NOT an *employee* of the Federal Government nor has elected to be treated as if he or she is a *federal employee*, nor is subject to the exclusive legislative jurisdiction of Congress acting on behalf of and for the Federal corporate United States Government, which is located in the District of Columbia.

KEY POINT: A provision such as an “exemption” for nonresident aliens is what allows for all of the federal laws on the books today that seem brazenly unconstitutional, to actually remain within the scope of constitutionality. From this exemption perspective then, it is because the STATUTORY “*citizen of the United States*”, i.e., STATUTORY “U.S. citizen” / “U.S. person”, means an officer and instrumentality **WITHIN** the inner-workings of the Federal Government employment sector through voluntary submission thereto; and/or someone who lives in the District of Columbia as a resident thereof, or other federal zone, where the U.S. Constitution does not apply, except as Congress’ authority allows or has been ruled by the U.S. Supreme Court to apply, but where all Acts of Congress DO apply to the federal territorial/STATUTORY citizens thereof.

So, in H.R. 3200 §58B, subparagraph (c) – ‘Exceptions,’ on page 170, at lines 1-3, at subpart (2) – ‘Nonresident Aliens,’ the exemption reads: “**Subsection (a) shall not apply to any individual who is a nonresident alien.**” (Citing H.R. 3200 §58B(c)(2).) This one provision renders the whole enactment perfectly constitutional, because Congress inserted an “**exemption**” for Citizens of the 50 states into its provisions. Since Congress possesses NO legislative authority over foreign country citizens such as Mexicans, Frenchmen, and Canadians, etc., because they are of foreign country citizenship status, there was no need to make special reference to excluding them from its provisions. Therefore, the exemption can, and ONLY does “**exempt**” Citizens of the 50 states for constitutional reasons, since foreign citizens cannot be the subjects of United States’ laws anyway (unless of course with regard to immigration laws), and Americans can NOT be legally liable to procure health care for foreigners from other countries. To think otherwise is a ridiculous and absurd notion.

27 WHAT ARE THE LEGAL RAMIFICATIONS OF ALLOWING FALSE PRESUMPTIONS TO STAND UNCHALLENGED / UNREBUTTED? WHO BENEFITS?

When payers file false information returns with the IRS and the recipient of such payments leave all of the false presumptions to stand unchallenged and un-rebutted, it is great for the government, because the Federal corporate United States Government of the District of Columbia benefits illegally from the IRS collecting income

taxes based upon those false presumptions, that it would not otherwise be entitled to under the laws due to the constitutional prohibitions against direct unapportioned taxation on incomes derived from the use of personal property. The IRS knows that not everyone can possibly work for the Federal Government (Who does not know this?) through use of the federal **property** of a public office function in the District of Columbia, where the income tax actually does apply. So the IRS allows any and all false *prima facie* presumptions to stand (and not surprisingly, so do the courts), **even those that are criminally made**, so long as the flood of otherwise non-taxable income reports on forms of every kind and nature keep on rolling into IRS offices around the country to the benefit of the Federal corporation known as the United States, which is located in the District of Columbia.

What the signers of those forms are NOT being told by the IRS (nor by the signers' Congressman) is that, by signing the forms, the named party on such forms is **falsely and criminally** claiming / pretending citizenship status as a STATUTORY "U.S. citizen" / "U.S. person", which is a violation of the United States Crimes Code at 18 U.S.C. §911, false personation of citizen of the United States. **This crime carries a fine or imprisonment of not more than three years, or both** if charges are brought and convicted.

The other deafening silence on the part of the IRS (and your Congressman) is that, by signing the forms, the named party on the forms is also **falsely and criminally** claiming / pretending to be an officer, employee, or elected official of the United States Government, which is a violation of the United States Crimes Code at 18 U.S.C. §912, false personation of officer or employee of the United States. **This crime ALSO carries a fine or imprisonment of not more than three years, or both** if charges are brought and convicted.

Now the private payer (as a non-federal payer) who receives the testimony as asserted on the Form W-8BEN substitute ¹⁶ and this addendum, and the accompanying instructions to maintain on file, should know just why the recipient of payments (the signer of the Form W-8BEN substitute) as received from a private payer, has challenged and rebutted ANY and ALL *prima facie* (false) **presumptions** of income effectively connected to a federal "trade or business" public office function, which would cause an erroneous tax liability upon the signer that otherwise would not exist under Subtitles 'A' or 'C' the IR Code.

28 CITIZENSHIP DIAGRAM

The following diagram depicts how the constitutional separation between the states and the federal government affects the various citizenship and tax statuses in order to tie the entire content of this pamphlet into one simple diagram.

¹⁶ This document, the Form W-8BEN and its accompanying instructions, shall be considered for all intents and legal purposes as the **testimony of a witness**, and any attempts at causing the witness by force, bodily harm (to include death) coercion or undue duress to *change* his testimony, is considered by Congress to be "tampering with a witness" pursuant to 18 U.S.C. §1512. (See also 18 U.S.C. §§1511, 1513, 1514, and 1515.)

FOREIGN

Domiciled within States of the
Union or Foreign Countries
WITHOUT the "United States**"

“Nonresident alien” 26 U.S.C.
§7701(b)(1)(B) if PUBLIC
“non-resident non-person” if PRIVATE

Foreign Nationals Constitutional and Statutory “aliens” born in Foreign Countries 8 U.S.C. §1101(a)(3)

Naturalization
8 U.S.C. §1421

“nationals of the United States*” (country)

Statutory “non-citizen of the U.S.** at birth”
8 U.S.C. §1408
8 U.S.C. §1452
8 U.S.C. §1101(a)(22)(B)
(born in U.S.** possessions)

“Constitutional
Citizens of United
States*** at birth”
8 U.S.C. §1101(a)(21)
Fourteenth Amendment
(born in States of the Union)

Statutory “national and citizen of the United States** at birth”
8 U.S.C. §1401, 8 U.S.C. §1101(a)(22)(A)
(born in unincorporated U.S.** Territories or abroad)

DOMESTIC

Domiciled within Federal Territory
within the "United States**"
(e.g. District of Columbia)

Physically MOVE
anywhere within the
"United States"
(country)
26 U.S.C. §7701(b)
26 C.F.R. §1.871-4

“U.S. Persons”
26 U.S.C. §7701(a)(30)

Statutory "Residents"
(aliens)
26 U.S.C. §7701(b)(1)(A)
"Aliens"
8 U.S.C. §1101(a)(3)
(born in Foreign Countries)

Naturalization
8 U.S.C. §1421

**VOLUNTARY CIVIL
FRANCHISEE**
(agent of Treasury within United
States**** federal corporation)

“person” under 26
U.S.C. §6671(b) and
26 U.S.C. §7343

“citizen* of the United States****”
(GOVERNMENT corporation)
26 C.F.R. §1.1-1(a)

“Tax Home” (26 U.S.C. §911(d)(3)) and 26 C.F.R. §301.7701(b)-2(c) for federal officers and “employee” serving within the national government.

Political citizen* in 26 C.F.R. §1.1-1(a) is a “resident agent” for the “citizen* of the United States****” office.

See:
[How American Nationals Volunteer to Pay Income Tax](https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf), Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

NOTES:

1. The **LEGAL** separation between the **LEFT** and **RIGHT** sides is described in:
Separation Between Public and Private Course, Form #12.025
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
2. People on the **LEFT** side of the diagram can **ONLY** be connected to a status on the **right** side by **CONSENT**, whether overt or covert, as described in:
How American Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
3. The **RIGHT** side of the above diagram labeled "**DOMESTIC**" is synonymous with:
 - 3.1. **PUBLIC**.
 - 3.2. Defined, created and **ABSOLUTELY OWNED** by Congress as **PUBLIC PROPERTY** in 26 U.S.C. §7701(a)(4).
 - 3.3. Created and organized by **ONLY** by a pagan civil ruler (man) and his idolatrous law that worships false idols.
 - 3.4. Protected **ONLY** by the civil statutory franchise Code called the Internal Revenue Code and **NOT** the constitutional or the common law.
 - 3.5. A **CIVIL** franchise status that you must **VOLUNTEER** for. The process of volunteering makes you **SURETY** for an office in the U.S. government without pay, and literally makes you a slave and a peon to pay off an endlessly growing mountain of public debt that will never be paid off. Be an obedient lemming and jump off that cliff, will you?
 - 3.6. A fiction of law engineered by Congress to offer **FRANCHISE** services in a Constitutional state that the Constitution **DOES NOT** expressly authorize and which are therefore **UNCONSTITUTIONAL**.
 - 3.7. Since it relates to being **INTERNAL** to the United States**** federal corporation, this is why:
 - 3.7.1. The IRS is called the **INTERNAL** Revenue Service.
 - 3.7.2. The franchise code implementing it is called the **INTERNAL** Revenue Code.
4. The left side labeled **FOREIGN** is synonymous with:
 - 4.1. **PRIVATE**.
 - 4.2. Defined in 26 U.S.C. §7701(a)(5), but only in the context of corporations. They can't legislate for humans until they **JOIN** privileged corporations and become **DOMESTIC**.
 - 4.3. Created and organized by **ONLY GOD** and His law **ONLY**.
 - 4.4. Protected by the common law and the criminal law and the constitution but not subject to the **CIVIL** provisions of the Internal Revenue Code.
 - 4.5. Outside the United States**** federal corporation as a physical man or woman.
 - 4.6. A status **MANDATED** by the First Amendment and your Right to **NOT** contract so you actually have a **CHOICE** to leave Babylon and retain your liberty.
5. Changing **CIVIL FRANCHISE** status from "foreign" on the left to "domestic" on the right can occur **EITHER** by:
 - 5.1. Physically moving within the **COUNTRY** United States* for aliens under 26 U.S.C. §7701(b).
 - 5.2. Making a voluntary "election" to become **THE** privileged "citizen*" of the United States**** office within the Department of the Treasury as documented in:
How American Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
6. An act of "election" is an act of **CONSENT** that converts either **YOU** or your **PROPERTY** from **PRIVATE** to **PUBLIC**, and thus **DONATES** either **YOU** or your **PROPERTY** to the government **FOR FREE**. Don't EVER do that!. For a catalog of all such acts of consent, see:
Catalog of Elections and Entity Types in the Internal Revenue Code, FTSIG
<https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/>
7. The "citizen*" of the United States**** corporation on the right:
 - 7.1. Is the **POLITICAL/TERRITORIAL** Citizen* defined in 26 C.F.R. §1.1-1(c) called a "citizen*".
 - 7.2. **PLUS** "of the United States****" in 26 C.F.R. §1.1-1(a), where this is the **LEGAL/CORPORATE** United States**** and not the **GEOGRAPHICAL** "United States**".The above tactic is **REPEATED** in 26 U.S.C. §7701(a)(30) using the same **DECEPTIVE EQUIVOCATION** of "United States" that is used in 26 C.F.R. §1.1-1(a).
8. The reason the "citizen*" of the United States**** (corporation) in 26 C.F.R. §1.1-1(a) and 26 U.S.C. §7701(a)(30) had to be engineered as two separate parts that way is explained by the following description of **FRANCHISE** in the legal encyclopedia. Note that it says a franchise is a special privilege **BEYOND** that of an ordinary **POLITICAL** Citizen*, meaning a "national of the United States*" or an American National described in 26 C.F.R. §1.1-1(c).

"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred by law,¹⁷ and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power¹⁸ —that is, a privilege or immunity of a public nature which cannot be legally exercised without

legislative grant.¹⁹ It is a privilege conferred by government on an individual or a corporation to do that "which does not belong to the citizens [NATIONALS or "nationals of the United States" who are nonresident aliens] of the country generally by common right."²⁰

For example, a right to lay rail or pipes, or to string wires or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects²¹ which, except for the grant, would be a trespass.²² In this

¹⁷ People ex rel. Fitz Henry v. Union Gas & E. Co. 254 Ill. 395, 98 N.E. 768; State ex rel. Bradford v. Western Irrigating Canal Co. 40 Kan 96, 19 P. 349; Milhau v. Sharp, 27 N.Y. 611; State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859; Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

¹⁸ The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

¹⁹ State v. Real Estate Bank, 5 Ark. 595; Brooks v. State, 3 Boyce (Del) 1, 79 A. 790; Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584; State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020.

²⁰ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.

^{23"}

[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]

9. Because the "citizen*" of the United States**** under 26 C.F.R. §1.1-1(a) is a FRANCHISE office and a PUBLIC office in the United States***, those who VOLUNTEER for it become "officers of a corporation" subject to criminal enforcement and civil penalties. They would NOT be subject to either of these if they had not volunteered. These definitions are as follows. Be an obedient, cheap, FREE government whore servicing the "Babylon corporation" and BEND over, because no one in the government is going to EVER explain this to you and thereby let you UNVOLUNTEER! 26 U.S.C. §873(b)(3), which is chasing privileged deductions, is another way of becoming such a WHORE:

[26 U.S. Code §6671 - Rules for application of assessable penalties](#)

(b)Person defined

The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

[26 U.S. Code §7343 - Definition of term "person"](#)

²¹ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

²² People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

²³ Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

More sophistry like the above and LIES to keep you in servitude about the word “person” are described below. SCUM BAGS!

Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

10. The RESULT of “electing” to partake in the above franchise is that you nominate the government to be your SUBSTITUTE King and replace God as a “*parens patriae*” and NEW lawgiver. Hence “created or organized” in 26 U.S.C. §7701(a)(4). You thus FIRED God as your protector and lawgiver in the process and committed religious idolatry in violation of the first four commandments of the Ten Commandments in Exodus 20. Because you have the King’s property “in your hand” you nominated him as king above you in violation of the Bible. A “franchise”, after all, is defined as “a privilege IN THE HANDS of a subject” and you NOMINATED yourself to BE that subject by asking for the King’s PUBLIC property:

“The proposition is that the United States, as the grantor of the franchises of the company [a corporation, in this case], the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public.”
[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]

11. The result of ELECTING yourself into a franchise office by pursuing the king’s property is the following BIBLICAL curse:

Curses of Disobedience [to God’s Laws]

“The alien [Washington, D.C. is legislatively “alien” in relation to states of the Union] who is among you shall rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail.”

“Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.”

“Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes] on your neck until He has destroyed you. The Lord will bring a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinate them by denying them healthcare through bureaucratic delays on an Obamacare waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [with “trade or business” franchise taxes], until you [and all your property] are destroyed [or STOLEN/CONFISCATED]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you.
[Deut. 28:43-51, Bible, NKJV]

The above CURSE and its overall effect on society is described in:

How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

12. From a governmental perspective, the result of the above curse is SOCIALISM, as described in:

Socialism: The New American Civil Religion, Form #05.016
<https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>

13. The STATUS of the Social Security Number or Taxpayer Identification Number under 26 C.F.R. §301.6109-1(g)(1) at any given time ALWAYS reflects WHICH side of the above diagram a particular “taxpayer” is.
14. The STATUS of the Social Security Number and Taxpayer Identification Number can change on an ANNUAL basis simply based on HOW the “taxpayer” files their tax return. They can file FOREIGN one year

and DOMESTIC the next. The SSN/TIN is the “franchise mark” that acts as a license to use or consume GOVERNMENT/PUBLIC property. See:

Social Security Administration “franchise” is the license number, FTSIG
<https://ftsig.org/history/ssa-franchise-is-the-license-number/>

15. At the beginning of each year, the IRS PRESUMES the DEFAULT status of DOMESTIC for every number. This PREJUDICIAL presumption is a violation of due process of law and results in IDENTITY THEFT as described in:

Identity Theft Affidavit, Form #14.020
https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf

16. CIVIL STATUTORY FRANCHISE statuses on the right side of the diagram are civil franchises granted by Congress that are NOT authorized by the Constitution and therefore UNCONSTITUTIONAL. They represent an UNCONSTITUTIONAL COMMERCIAL INVASION of the states in violation of Article 4, Section 4 of the Constitution. As such, they are public offices within the national government. They are also sometimes called “legal statuses” or “tax statuses” or “civil statuses” by the courts. Those not seeking office and not wishing to commit Biblical idolatry in doing so should not claim any of these statuses. See:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

17. ANYONE born or naturalized in the United States* (the country) can lawfully pursue a FOREIGN tax status on the left above. For a detailed list of who can lawfully do this, see:

Summary of Different Types of American Nationals, FTSIG
<https://ftsig.org/summary-of-different-types-of-american-nationals/>

18. The sophistry and deception described in the above diagram to convert YOUR status from PRIVATE to PUBLIC without your knowledge is ALSO applied to convert your PROPERTY from PRIVATE to PUBLIC to fool you into donating it to the government. That PROPERTY SCAM is described in:

Property View of Income Taxation Course, Form #12.046
<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

19. For an EXHAUSTIVE description of how to apply knowledge of the above diagram to LAWFULLY AVOIDING income taxation, remaining ENTIRELY FOREIGN and PRIVATE, see:

Foreign Tax Status Information Group (FTSIG) Website
<https://ftsig.org>

1 20.

2

1 **Table 1: Summary of Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						Social Security SS-5	IRS Form W-8 Block 3	Department of State I-9	E-Verify System
1	“U.S. citizen” or “Statutory U.S. citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	Block 5=“U.S. Citizen”	Can’t use Form W-8	Section 1=“A citizen of the United States”	See Note 1.
2	“U.S. national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States”	See Note 1.
3.1	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1= “An alien authorized to work (statutory)”	See Note 1.
3.2	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1= “An alien authorized to work (statutory)”	See Note 1.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5	IRS Form W-8 Block 3	Department of State I-9	E-Verify System
3.3	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“An alien authorized to work (statutory)”	See Note 1.
3.4	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	Block 5=”Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=”A lawful permanent resident” OR “An alien authorized to work”	See Note 1.

1 **NOTES:**

2 1. E-Verify CANNOT be used by those who are NOT lawfully engaged in a public office in the U.S. government at the
3 time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a
4 Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said
5 number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

6 *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205
7 <http://sedm.org/Forms/FormIndex.htm>

8 2. For instructions useful in filling out the forms mentioned in the above table, see:

9 2.1. Social Security Form SS-5:

10 *Why You Aren't Eligible for Social Security*, Form #06.001
11 <http://sedm.org/Forms/FormIndex.htm>

12 2.2. IRS Form W-8:

13 *About IRS Form W-8BEN*, Form #04.202
14 <http://sedm.org/Forms/FormIndex.htm>

15 2.3. Department of State Form I-9:

16 *I-9 Form Amended*, Form #06.028
17 <http://sedm.org/Forms/FormIndex.htm>

18 2.4. E-Verify:

19 *About E-Verify*, Form #04.107
20 <http://sedm.org/Forms/FormIndex.htm>

1 **29 HOW FINANCIAL COMPANIES AND COMPANIES HIRING WORKERS OFTEN UNWITTINGLY AND**
2 **ILLEGALLY DECEIVE AND ENSLAVE THEIR BUSINESS ASSOCIATES**

3 When you apply to a company for work and claim your true and correct tax status of "nonresident alien", many
4 companies will confuse NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. This errant
5 constructive injury of rights has the practical effect of perjuriously forcing Americans into a "United States
6 person" status. Such companies are unknowingly doing criminal "dirty work" for the government by compelling
7 participation in voluntary programs such as Social Security. These programs are 100% voluntary, thus they are
8 constitutional, but ONLY if those working within or as agents of the government PROTECT your right to NOT
9 volunteer. Otherwise a fraud is being perpetrated.

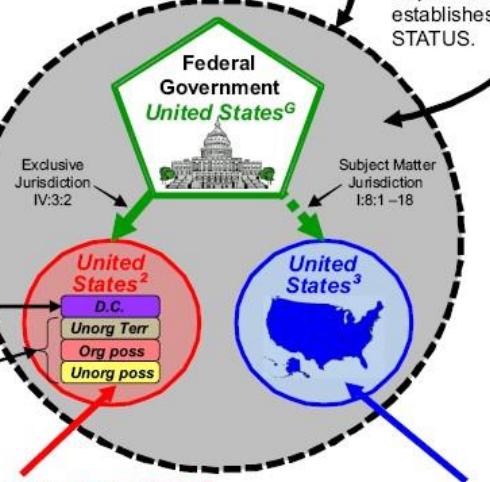
NATIONALITY
&
DOMICILE
are mutually
exclusive matters.

United States² and **United States³**
are *politically domestic* while being
territorially foreign to each other.

District of Columbia
States –
4 USC - 110(d)

United States¹

Membership in the **United States¹**
is NATIONALITY. It is the
requirement for a passport and it
establishes your POLITICAL
STATUS.



Permanent residence in the **United States²**
is DOMICILE. It establishes CIVIL STATUS,
a.k.a. tax status. That status is "*United
States person*," defined as a "citizen or
resident of the United States." In this
context, "citizen" means domicile. This is
what the bank is really asking, but **they
believe** they are inquiring about your
NATIONALITY.

"U.S. person" must always give a SSN.
See 31 CFR §1020.220.

If you have a DOMICILE in the **United States³**
you are a "nonresident alien" for the purposes of
the Federal Income Tax because **United
States³** is territorially foreign to **United States²**.



A "nonresident alien" must provide a SSN
only in the course of a "*trade or business*."
See 31 CFR §1020.410(b)(3)(x).

HOW FINANCIAL INSTITUTIONS DECEIVE AND ENSLAVE THEIR CUSTOMERS:

When you go to the bank and try to claim your true and correct tax status of "nonresident alien", the bank is going to demand a passport. They are confusing NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. The problem is that the "U.S.A." is not an available "selection" in their "drop-down" list of countries. This errant construction of the bank Customer Identification Program (CIP) has the practical effect of forcing Americans into a "United States person" tax status-a status that is 100% subject to governmental mandates. You are not being controlled at the point of a gun- rather, you are being controlled financially through a scheme of legislation designed to introduce precisely this type of misunderstanding. The bank is unknowingly doing the "dirty work" for the government – driving a tax status which mandates participation in Social Security, Medicare, and the new Affordable Health Care Act. These programs are 100% voluntary, thus they are constitutional. The "nonresident alien" tax status is your remedy and protection from certain governmental mandates, but the banks are blocking it.

1 The 3 "United States" shown above are expressly defined by the Supreme Court:

2 *"The term 'United States' may be used in any one of several senses. [1] It may be merely the name of
3 a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It
4 may designate the territory over which the sovereignty of the United States extends, or [3] it may be
5 the collective name of the states which are united by and under the Constitution."*
6 *[Hooven & Allison Co. v. Evatt, 324 U.S. 652, (1945)]*

7 Any questions?

8 END